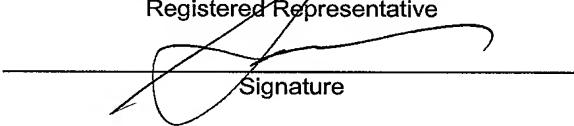


CERTIFICATE OF ELECTRONIC TRANSMISSION

I hereby certify that this correspondence is being filed electronically
with the U.S. Patent and Trademark Office on May 31, 2006.

Gustavo Siller, Jr., Reg. No. 32,305

Name of Applicant, Assignee or
Registered Representative


Signature

Our Case No. 9281-4597

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Yoshihiro KANADO et al.) Examiner: Leader, William T.
Serial No. 10/616,169) Art Unit: 1742
Filing Date: September 9, 2003)
For: SOFT MAGNETIC FILM HAVING HIGH)
IMPROVED SATURATED FLUX)
DENSITY, MAGNETIC HEAD USING)
THE SAME, AND MANUFACTURING)
METHOD THEREFORE)

AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION

M/S AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This paper is submitted in response to the Office action dated March 27,
2006. The Claims begin on page 2, and the Remarks begin on page 6.